

*“Exhibit H-13”*

STATEMENT OF ACCOUNT

**RAY QUINNEY & NEBEKER**

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.  
Thomas J. Allison 4484 South Pecos Road  
Las Vegas, NV 89121

November 30, 2006  
Invoice No. 355078

For Legal Services Rendered Through September 30, 2006

Thomas J. Allison

Matter No. 34585-00017

**Regulatory Matters**

09/01/06 M Pugsley	7.80 Review Mesirow reports regarding loans (2.8); prepare reports for production to SEC (.8); review memo regarding ownership of various entities and forward to S. Smith (.5); continue review of email for subpoena (3.7).
09/01/06 K Cassett	2.80 Continue bates stamping SEC document production.
09/05/06 K Cassett	2.40 Continue bates stamping SEC document production.
09/06/06 M Pugsley	5.00 Review boxes of documents to be produced (2.2); conference with K. Cassett regarding same (.3); email review (2.5).
09/06/06 K Cassett	2.50 Continue bates stamping SEC documents for document production.
09/07/06 M Pugsley	7.60 Research regarding causes of action (3.1); review documents regarding same and outline issues (4.5).
09/07/06 K Cassett	2.30 Final bates stamping of SEC document production.

Client No. 34585  
Debtor USA Commercial Mortgage Co., et al.

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09/11/06 M Pugsley	4.00	Review email for responsive documents (2.5); correspondence with L. Dean regarding subpoenas (.3); review and prepare Fogg documents for production to FTI (1.2).
09/18/06 K Cassett	.70	Bates stamp and copy additional document production.
09/19/06 M Pugsley	4.40	Draft letter to L. Dean regarding subpoenas (2.1); obtain additional information regarding Bundy Loans and review same (1.8); search for organizational charts (.5).
09/20/06 M Pugsley	4.80	Review emails to be produced to SEC (.7); review new Bundy files to be produced (1.3); telephone conference with L. Dean regarding various issues (.6); research regarding attorney/client privilege waiver issues (2.2).
09/21/06 A Jarvis	.10	Correspondence on regulatory issues with M. Pugsley.
09/21/06 K Cassett	.50	Bates stamp additional SEC document production.
09/21/06 P Paralegal	4.00	Review and categorize documents produced.
09/22/06 M Pugsley	2.20	Telephone conference with L. Dean regarding missing box and production issues (.5); research regarding missing documents (1.2); draft email and letter regarding letter to accountants (.5).
09/22/06 K Cassett	1.30	Bates stamp additional document production.
09/26/06 M Pugsley	4.70	Research regarding potential claims (1.7); correspondence with FTC regarding preservation of documents (.8); review email regarding privilege issues (2.2).
09/26/06 P Paralegal	3.50	Continue review of documents produced; label and index documents.
09/27/06 M Pugsley	3.40	Review email regarding privilege issues (3.1); correspondence with A. Jarvis regarding privilege issues (.3).

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09/28/06 M Pugsley 7.10 Work on letters to accountants regarding IP and personal tax returns (1.8); review tax returns and other financial documents (2.2); email search regarding additional information regarding accountants (2.0); draft email to counsel (.3); review information regarding ownership interests of IP (.8).

09/29/06 M Pugsley 1.70 Revise and finalize letter to accountant regarding preservation of IP documents (.5); review new documents to be produced (1.2)

TOTAL FOR LEGAL SERVICES RENDERED \$15,669.00

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*“Exhibit H-14”*

**RAY QUINNEY & NEBEKER**

A PROFESSIONAL CORPORATION

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SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.  
Thomas J. Allison 4484 South Pecos Road  
Las Vegas, NV 89121

November 30, 2006  
Invoice No. 355079

For Legal Services Rendered Through September 30, 2006

Thomas J. Allison

Matter No. 34585-00019

**FTD Committee Relations**

08/04/06 A Jarvis	.25 Conference call with Committees regarding negotiations with lead bidders (1.0).
09/04/06 S Strong	.30 Participate in conference call with A. W. Jarvis, Mesirow team, and committees counsel regarding Plan and SP term sheet issues (1.1); participate in follow-up discussions with T. Allison and J. Atkinson regarding same (0.1).
09/05/06 A Jarvis	.37 Weekly conference call with four committees (1.5).
09/05/06 B Kotter	.05 Work on Joint Committee Request and Debtors' response (.2).
09/05/06 S Strong	.45 Email to committees regarding conference call today (0.1); participate in conference call with debtors and committees professionals regarding committees views and comments concerning SP term sheet, Plan structure, and related issues (1.3); participate in follow-up telephone conference with T. Allison, A. W. Jarvis and B. Fasel regarding same (0.4).
09/06/06 A Jarvis	.30 Telephone conference with F. Merola, E. Karasik and Tom Allison regarding Silver Point offer.

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09/06/06 A Jarvis	.30	Second conference call with F. Merola, E. Karasik and T. Allison regarding Silver Point offer.
09/06/06 A Jarvis	.20	Telephone conference with F. Merola regarding Silver Point offer, negotiations.
09/06/06 A Jarvis	.13	Conference call with Committees on Silver Point term sheet.
09/06/06 S Strong	.16	Email to committees professionals regarding issues for conference call today with SP regarding proposed term sheet (0.1); participate in conference call with professionals for committees, debtors, and SP regarding proposed SP term sheet (0.6).
09/06/06 S Strong	.20	Participate in telephone conference with F. Merola, E. Karasik, T. Allison and A. W. Jarvis regarding SP term sheet issues (.2).
09/07/06 E Monson	.08	Discussion with A. T. Brinkerhoff regarding Joint Committee requests.
09/08/06 A Brinkerhoff	.17	Attendance at portion of conference call with creditors committee (.7).
09/08/06 A Jarvis	.43	Conference call with Committees regarding Silver Point offer, negotiations regarding same (1.7).
09/08/06 S Strong	.41	Participate in conference call with debtors and committees professionals regarding revisions to and issues concerning SP term sheet (1.7).
09/11/06 A Jarvis	.22	Weekly conference call with Committees (.9).
09/11/06 S Strong	.30	Telephone conference with C. Pajak regarding investor communications issues (0.1); review email from C. Pajak regarding same (0.1); email to M. Olson regarding same (0.1).
09/12/06 A Jarvis	.63	Committees call regarding negotiations with Silver Point, finalizing term sheet, issues respecting pending motions (2.5).

Client No. 34585  
Debtor USA Commercial Mortgage Co., et al.

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November 30, 2006

09/12/06 E Monson	.15 Participate in last part of committee conference call regarding proofs of claim and proofs of interest, notices and other issues on claims process (.6).
09/12/06 S Strong	.01 Exchange emails with A. W. Jarvis regarding communications with committees counsel (.1).
09/12/06 S Strong	.61 Participate in conference call with debtors and committees professionals regarding various Plan and asset sale issues (2.5).
09/12/06 A Tsu	.20 Conference call with committees.
09/13/06 A Jarvis	.25 Negotiations with committees on plan issues (1.0).
09/19/06 S Strong	1.50 Exchange email correspondence with T. Allison, A. W. Jarvis, F. Merola and J. Reed regarding issues for conference call today with FTDF professionals (0.2); participate in telephone conference with F. Merola, E. Karasik, C. Pajak, M. Kvarda, T. Allison, B. Fasel, A. W. Jarvis regarding various Plan issues and concerns of FTD Committee (1.0); telephone conference with T. Allison, A. W. Jarvis and E. A. Monson regarding same (0.3).
09/20/06 A Jarvis	.20 Weekly conference call with committees (.8).
09/20/06 S Strong	1.10 Review proposed timeline regarding Plan confirmation events from FTDF (0.1); telephone conference with B. Fasel and J. Atkinson regarding same (0.2); confer with E. A. Monson regarding same (0.1); telephone conference with B. Fasel and E. A. Monson regarding same (0.2); participate in telephone conference with B. Fasel, J. Atkinson, A. W. Jarvis and E. A. Monson regarding same (0.5).
09/20/06 S Strong	.20 Participate in weekly conference call with debtors and committees professionals (.8).
09/22/06 A Jarvis	.20 Telephone conference with E. Karasik regarding plan issues.
09/25/06 A Jarvis	.20 Telephone conference with E. Karasik regarding plan issues.



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09/25/06 A Jarvis	.80 Draft memo to E. Karasik regarding plan amendments.
09/25/06 A Jarvis	.10 Telephone conference with T. Allison regarding conferences with committees; plan issues raised by committees (.4).
09/26/06 A Jarvis	.18 Committee conference call (.7).
09/26/06 S Strong	.20 Participate in weekly conference call of debtors and committees professionals (.8).
09/27/06 S Strong	.30 Participate in telephone conference with E. Karasik, T. Allison and A. W. Jarvis regarding administrative expense allocation issues (.3).

TOTAL FOR LEGAL SERVICES RENDERED

\$3,100.01

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*“Exhibit H-15”*

**RAY QUINNEY & NEBEKER**

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.  
Thomas J. Allison 4484 South Pecos Road  
Las Vegas, NV 89121

November 30, 2006  
Invoice No. 355080

For Legal Services Rendered Through September 30, 2006

Thomas J. Allison

Matter No. 34585-00020

**Diversified Committee Relations**

09/04/06 A Jarvis	.25 Conference call with Committees regarding negotiations with lead bidders (1.0).
09/04/06 S Strong	.30 Participate in conference call with A. W. Jarvis, Mesirov team, and committees counsel regarding Plan and SP term sheet issues (1.1); participate in follow-up discussions with T. Allison and J. Atkinson regarding same (0.1).
09/05/06 A Jarvis	.60 Correspondence with M. Levinson regarding Silver Point term sheet, Marquis Hotel and exchange of documents regarding same.
09/05/06 A Jarvis	.37 Weekly conference call with four committees (1.5).
09/05/06 B Kotter	.05 Work on Joint Committee Request and Debtors' response (.2).
09/05/06 S Strong	.45 Email to committees regarding conference call today (0.1); participate in conference call with debtors and committees professionals regarding committees views and comments concerning SP term sheet, Plan structure, and related issues (1.3); participate in follow-up telephone conference with T. Allison, A. W. Jarvis and B. Fasel regarding same (0.4).

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Debtor USA Commercial Mortgage Co., et al.

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November 30, 2006

09/06/06 A Jarvis	.13	Conference call with Committees on Silver Point term sheet.
09/06/06 S Strong	.18	Email to committees professionals regarding issues for conference call today with SP regarding proposed term sheet (0.1); participate in conference call with professionals for committees, debtors, and SP regarding proposed SP term sheet (0.6).
09/07/06 A Jarvis	.70	Message to and telephone conversation with M. Levinson regarding Ashby meeting, Diversified conference with R. Walker and correspondence regarding coordination on same.
09/07/06 E Monson	.08	Discussion with A. T. Brinkerhoff regarding Joint Committee requests.
09/07/06 S Strong	1.10	Review email from M. Levinson regarding revised exhibit to SP term sheet (0.1); exchange emails with A. W. Jarvis regarding same (0.1); review loan information for exhibit and revise exhibit (0.7); circulate same to SP and M. Levinson with comments (0.2).
09/08/06 A Brinkerhoff	.17	Attendance at portion of conference call with creditors committee (.7).
09/08/06 A Jarvis	.40	Conference call with Diversified Committee professionals regarding IP negotiations and follow up on demands.
09/08/06 A Jarvis	.80	Correspondence with Diversified Committee regarding Ashby documents.
09/08/06 A Jarvis	.43	Conference call with Committees regarding Silver Point offer, negotiations regarding same (1.7).
09/08/06 S Strong	.80	Participate in telephone conference with Diversified committee professionals and A. W. Jarvis regarding IP assets and potential recoveries (.8).

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09/08/06 S Strong	.43 Participate in conference call with debtors and committees professionals regarding revisions to and issues concerning SP term sheet (1.7).
09/11/06 A Jarvis	.10 Telephone conference with M. Levinson regarding agenda for committee conference call.
09/11/06 A Jarvis	1.50 Conference call with Diversified Committee professionals regarding IP negotiations, assets.
09/11/06 A Jarvis	.22 Weekly conference call with Committees (.9).
09/12/06 A Jarvis	.63 Committees call regarding negotiations with Silver Point, finalizing term sheet, issues respecting pending motions (2.5).
09/12/06 E Monson	.15 Participate in last part of committee conference call regarding proofs of claim and proofs of interest, notices and other issues on claims process (.6).
09/12/06 S Strong	.03 Exchange emails with A. W. Jarvis regarding communications with committees counsel (.1).
09/12/06 S Strong	.63 Participate in conference call with debtors and committees professionals regarding various Plan and asset sale issues (2.5).
09/12/06 A Tsu	.20 Conference call with committees.
09/13/06 A Jarvis	.60 Telephone conference with M. Levinson regarding plan negotiations and meeting with J. Milanowski.
09/13/06 A Jarvis	.30 Correspondence with M. Levinson regarding IP issues and meeting with J. Milanowski.
09/13/06 A Jarvis	.25 Negotiations with committees on plan issues (1.0).
09/14/06 A Jarvis	1.10 Meetings with Diversified and UCC Committees regarding plan issues (1/2 time).

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09/14/06 S Strong	1.10 Participate in conference call with UCC and Diversified committee professionals and A. W. Jarvis regarding Plan strategies and issues [2.2 hours - 1/2 billed to each estate] (1.1).
09/18/06 A Jarvis	1.20 Conference call with Ashby and Diversified Professionals regarding negotiations on IP pledged assets.
09/20/06 A Jarvis	1.30 Telephone conference with M. Tucker, J. Hermann and M. Levinson regarding IP issues, plan, fee issues.
09/20/06 A Jarvis	.20 Weekly conference call with committees (.8).
09/20/06 S Strong	.20 Participate in weekly conference call with debtors and committees professionals (.8).
09/21/06 A Jarvis	.20 Review and respond to memo from M. Levinson.
09/22/06 A Jarvis	.20 Correspondence with M. Levinson regarding bid procedures.
09/25/06 A Jarvis	.40 Telephone conference with M. Levinson regarding IP issues.
09/25/06 A Jarvis	1.20 Conference call with M. Levinson and M. Tucker regarding plan issues, IP issues.
09/25/06 A Jarvis	.30 Correspondence on Colt loans.
09/25/06 A Jarvis	.10 Telephone conference with T. Allison regarding conferences with committees; plan issues raised by committees (.4).
09/26/06 A Jarvis	1.10 Telephone conference with J. Hermann, S. C. Strong, M. Levinson regarding IP issues, plan issues, fee issues.
09/26/06 A Jarvis	.18 Committee conference call (.7).
09/26/06 S Strong	.70 Participate in telephone conference with M. Levinson, J. Hermann and A. W. Jarvis regarding fee allocation and plan issues affecting Diversified Fund (.7).

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09/26/06 S Strong	.20 Participate in weekly conference call of debtors and committees professionals (.8).
09/27/06 A Jarvis	.50 Telephone conference with M. Levinson regarding plan discussions, fee allocation issues.

TOTAL FOR LEGAL SERVICES RENDERED

\$6,482.51

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*“Exhibit H-16”*



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ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.  
Thomas J. Allison 4484 South Pecos Road  
Las Vegas, NV 89121

November 30, 2006  
Invoice No. 355081

For Legal Services Rendered Through September 30, 2006

Thomas J. Allison

Matter No. 34585-00021

**Unsecured Creditors Committee Relations**

09/04/06 A Jarvis	.25 Conference call with Committees regarding negotiations with lead bidders (1.0).
09/04/06 S Strong	.30 Participate in conference call with A. W. Jarvis, Mesirov team, and committees counsel regarding Plan and SP term sheet issues (1.1); participate in follow-up discussions with T. Allison and J. Atkinson regarding same (0.1).
09/05/06 A Jarvis	.38 Weekly conference call with four committees (1.5).
09/05/06 B Kotter	.05 Work on Joint Committee Request and Debtors' response (.2).
09/05/06 S Strong	.45 Email to committees regarding conference call today (0.1); participate in conference call with debtors and committees professionals regarding committees views and comments concerning SP term sheet, Plan structure, and related issues (1.3); participate in follow-up telephone conference with T. Allison, A. W. Jarvis and B. Fasel regarding same (0.4).
09/06/06 A Jarvis	.12 Conference call with Committees on Silver Point term sheet.

Client No. 34585  
Debtor USA Commercial Mortgage Co., et al.

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November 30, 2006

09/06/06 A Jarvis	.20 Telephone conference with S. Freeman regarding issues on term sheet.
09/06/06 A Jarvis	.20 Follow up telephone conference with S. Freeman regarding issues on term sheet.
09/06/06 S Strong	.18 Email to committees professionals regarding issues for conference call today with SP regarding proposed term sheet (0.1); participate in conference call with professionals for committees, debtors, and SP regarding proposed SP term sheet (0.6).
09/07/06 E Monson	.07 Discussion with A. T. Brinkerhoff regarding Joint Committee requests.
09/08/06 A Brinkerhoff	.18 Attendance at portion of conference call with creditors committee (.7).
09/08/06 A Jarvis	.42 Conference call with Committees regarding Silver Point offer, negotiations regarding same (1.7).
09/08/06 S Strong	.43 Participate in conference call with debtors and committees professionals regarding revisions to and issues concerning SP term sheet (1.7).
09/11/06 A Jarvis	.23 Weekly conference call with Committees (.9).
09/12/06 A Jarvis	.62 Committees call regarding negotiations with Silver Point, finalizing term sheet, issues respecting pending motions (2.5).
09/12/06 E Monson	.15 Participate in last part of committee conference call regarding proofs of claim and proofs of interest, notices and other issues on claims process (.6).
09/12/06 S Strong	.03 Exchange emails with A. W. Jarvis regarding communications with committees counsel (.1).
09/12/06 S Strong	.63 Participate in conference call with debtors and committees professionals regarding various Plan and asset sale issues (2.5).
09/12/06 A Tsu	.20 Conference call with committees.

Client No. 34585  
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November 30, 2006

09/13/06 A Jarvis	.25	Negotiations with committees on plan issues (1.0).
09/14/06 A Jarvis	1.10	Meetings with Diversified and UCC Committees regarding plan issues (1/2 time).
09/14/06 S Strong	1.10	Participate in conference call with UCC and Diversified committee professionals and A. W. Jarvis regarding Plan strategies and issues [2.2 hours - 1/2 billed to each estate] (1.1).
09/20/06 A Jarvis	.20	Weekly conference call with committees (.8).
09/20/06 S Strong	.20	Participate in weekly conference call with debtors and committees professionals (.8).
09/25/06 A Jarvis	.10	Telephone conference with T. Allison regarding conferences with committees; plan issues raised by committees (.4).
09/26/06 A Jarvis	.17	Committee conference call (.7).
26/06 S Strong	.20	Participate in weekly conference call of debtors and committees professionals (.8).

TOTAL FOR LEGAL SERVICES RENDERED

\$2,367.49

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*“Exhibit H-17”*

## STATEMENT OF ACCOUNT

**RAY QUINNEY & NEBEKER**

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.  
 Thomas J. Allison 4484 South Pecos Road  
 Las Vegas, NV 89121

November 30, 2006  
 Invoice No. 355082

For Legal Services Rendered Through September 30, 2006

Thomas J. Allison

Matter No. 34585-00022

**Executory Contracts Committee Relations**

09/04/06 A Jarvis	.25 Conference call with Committees regarding negotiations with lead bidders (1.0).
09/04/06 S Strong	.30 Participate in conference call with A. W. Jarvis, Mesirow team, and committees counsel regarding Plan and SP term sheet issues (1.1); participate in follow-up discussions with T. Allison and J. Atkinson regarding same (0.1).
09/05/06 A Jarvis	.38 Weekly conference call with four committees (1.5).
09/05/06 B Kotter	.05 Work on Joint Committee Request and Debtors' response (.2).
09/05/06 S Strong	.45 Email to committees regarding conference call today (0.1); participate in conference call with debtors and committees professionals regarding committees views and comments concerning SP term sheet, Plan structure, and related issues (1.3); participate in follow-up telephone conference with T. Allison, A. W. Jarvis and B. Fasel regarding same (0.4).
09/06/06 A Jarvis	.12 Conference call with Committees on Silver Point term sheet.

Client No. 34585  
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November 30, 2006

09/06/06 S Strong	.18 Email to committees professionals regarding issues for conference call today with SP regarding proposed term sheet (0.1); participate in conference call with professionals for committees, debtors, and SP regarding proposed SP term sheet (0.6).
09/07/06 E Monson	.07 Discussion with A. T. Brinkerhoff regarding Joint Committee requests.
09/08/06 A Brinkerhoff	.18 Attendance at portion of conference call with creditors committee (.7).
09/08/06 A Jarvis	.42 Conference call with Committees regarding Silver Point offer, negotiations regarding same (1.7).
09/08/06 S Strong	.43 Participate in conference call with debtors and committees professionals regarding revisions to and issues concerning SP term sheet (1.7).
11/06 A Jarvis	.23 Weekly conference call with Committees (.9).
09/12/06 A Jarvis	.62 Committees call regarding negotiations with Silver Point, finalizing term sheet, issues respecting pending motions (2.5).
09/12/06 E Monson	.15 Participate in last part of committee conference call regarding proofs of claim and proofs of interest, notices and other issues on claims process (.6).
09/12/06 S Strong	.03 Exchange emails with A. W. Jarvis regarding communications with committees counsel (.1).
09/12/06 S Strong	.63 Participate in conference call with debtors and committees professionals regarding various Plan and asset sale issues (2.5).
09/12/06 A Tsu	.20 Conference call with committees.
09/13/06 A Jarvis	.25 Negotiations with committees on plan issues (1.0).
09/20/06 A Jarvis	.20 Weekly conference call with committees (.8).

Client No. 34585  
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November 30, 2006

09/20/06 S Strong	.20 Participate in weekly conference call with debtors and committees professionals (.8).
09/22/06 A Jarvis	.50 Correspondence with G. Garman regarding bid procedures.
09/22/06 A Jarvis	.10 Telephone call to G. Garman regarding bid procedures.
09/25/06 A Jarvis	.10 Telephone conference with T. Allison regarding conferences with committees; plan issues raised by committees (.4).
09/26/06 A Jarvis	.17 Committee conference call (.7).
09/26/06 S Strong	.20 Participate in weekly conference call of debtors and committees professionals (.8).

TOTAL FOR LEGAL SERVICES RENDERED

\$1,808.99

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*“Exhibit H-18”*



STATEMENT OF ACCOUNT

**RAY QUINNEY & NEBEKER**

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ATTORNEYS AT LAW

POST OFFICE BOX 45385

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FEDERAL TAX ID NO. 87-0350651

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Thomas J. Allison 4484 South Pecos Road  
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November 30, 2006  
Invoice No. 355083

For Legal Services Rendered Through September 30, 2006

Thomas J. Allison

Matter No. 34585-00024

USA Securities, LLC

09/15/06 B Wride	1.10 Review proposed letter to Illinois Union (.3); discussion with M. Pugsley (.2); research (.5); review e-mail from C. Roberts (.1).
09/27/06 S Strong	.50 Review email from R. Charles regarding D&O policy of USA Securities Inc. and notes from UCCs counsel from review of same (0.4); email to B. D. Wride regarding same (0.1).
09/27/06 B Wride	.30 Review e-mail from S. Strong.
09/29/06 B Wride	.50 Review e-mail; call to S. Strong regarding D&O issues.

TOTAL FOR LEGAL SERVICES RENDERED

\$638.00

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